

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
Rate Case Docket No. 00-

Period Reported: 2001

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Person Responsible: D. Leppert

Cash Working Capital

<u>Line</u>	Individual Component and Calculation Methodology (A)	Amount (B)	Supporting Workpapers or Schedules (C)
	<u>Cash Working Capital:</u>		
1	Total Operating Expenses (Pre Income Taxes)	\$5,978,221	WP-C1, Col. H, line 26
2	Less:		
3	Uncollectible Accounts Expense	101,973	WP-C1, Col. H, line 18
4	Annual Amortization of Rate Case Expense	59,344	WP-C1, Col. H, line 17
5	Depreciation Expense	1,507,826	WP-C1, Col. H, line 21
6	Real Estate Tax Expense	<u>244,400</u>	C-19, Col. C, line 16
7	Operating Expense Requiring Working Capital	4,064,677	
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>	
9	TOTAL:	508,085	

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Person Responsible:

D. Leppert

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Materials and Supplies

<u>Line</u>	<u>Description</u> <u>(A)</u>	M&S Actual Balances 1998 <u>(B)</u>	M&S Balances 1999 <u>(C)</u>	M&S Projected Balances 2000 <u>(D)</u>	M&S Projected Balances 2001 <u>(E)</u>
1	Month End:				
2	December (prior year)	\$211,890	\$164,869	\$93,113	\$118,470
3	January	196,530	145,094	118,470	118,274
4	February	228,677	133,394	118,470	118,274
5	March	215,790	131,852	118,470	118,274
6	April	229,587	97,391	118,470	118,274
7	May	209,210	102,361	118,470	118,274
8	June	219,273	106,275	118,470	118,274
9	July	213,371	92,187	118,470	118,274
10	August	201,011	127,050	118,470	118,274
11	September	174,247	117,465	118,470	118,274
12	October	151,252	100,744	118,470	118,274
13	November	158,706	105,467	118,470	118,274
14	December	164,869	93,113	118,470	118,274
15	Subtotal	2,574,413	1,517,262	1,514,755	1,537,763
16					
17	13 Month Average	\$198,032	\$116,712	\$116,520	\$118,289

Note - Assume a 1.506% increase for projected years.

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Person Responsible:

D. Leppert

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Materials and Supplies

<u>Line</u>	<u>Description</u> <u>(A)</u>	M&S Accts. Pay. Actual Balances 1998 <u>(B)</u>	M&S Accts. Pay. Actual Balances 1999 <u>(C)</u>	M&S Accts. Pay. Projected Balances 2000 <u>(D)</u>	M&S Accts. Pay. Projected Balances 2001 <u>(E)</u>
1	Month End:				
2	December (prior year)	\$0	\$0	\$0	\$0
3	January				
4	February				
5	March				
6	April	The Company does not maintain an Accounts Payable - M&S account.			
7	May				
8	June				
9	July				
10	August				
11	September				
12	October				
13	November				
14	December				
15	Subtotal	0	0	0	0
16					
17	13 Month Average	\$0	\$0	\$0	\$0

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Person Responsible: F. Simpson

Accumulated Deferred Income Taxes - Total

Debit / (Credit)		ICC & CIWC	Description of Event	ADIT as of	ADIT as of	AFIT Ave.	ADIT as of	AFIT Ave.	Projected	Proj. ADIT Ave.	Projected	Proj. ADIT Ave.
Line	Components	Account #		12/31/97	12/31/98	1998	12/31/99	12/31/99	12/31/00	12/31/00	12/31/01	12/31/01
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Allow. for Doubtful Accts 7.18% SIT & FIT	283	See Column A	\$ 10,025	\$ 28,044	\$ 19,035	\$ (33,645)	\$ (2,801)	\$ (33,645)	\$ (33,645)	\$ (33,645)	\$ (33,645)
2	Allowance for Doubtful Accts 6.40% SIT	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		(18,133)	(17,515)	(17,824)	(16,899)	(17,207)	(16,284)	(16,582)	(15,669)	(15,977)
4	Overheads and Other	283		(1,072,719)	(1,373,798)	(1,223,259)	(1,646,512)	(1,510,155)	(1,335,789)	(1,491,151)	(1,255,550)	(1,295,670)
5	Depreciation-Plant Held for Future Use	283		(28,709)	(31,902)	(30,306)	(31,902)	(31,902)	(35,095)	(33,499)	(38,288)	(36,692)
6	Bourbonnais Gain	283		(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)
7	Alternative Minimum Tax	190		164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	Deferred State Income Tax	190		35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	Tank Painting @ 46% FIT, 6.40% SIT	283		(28,204)	(21,171)	(24,688)	(13,781)	(17,476)	(6,391)	(10,086)	-	(3,196)
10	Pension	190		12,593	6,295	9,444	11,903	9,099	17,510	14,707	23,118	20,314
11	Tank Painting @ 34% FIT, 7.18% SIT	283		(4,405)	15,848	5,722	41,527	28,688	(177,254)	(67,864)	(187,726)	(182,490)
12	Rate Case Amortization	190		76,739	232,074	154,407	407,696	319,885	232,690	320,193	182,120	207,405
13	Software Development	283		(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)
14	Post-retirement Benefits	190		55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507
15	Excess Tax Depreciation	282		(8,871,932)	(9,437,526)	(9,154,729)	(9,964,113)	(9,700,820)	(10,172,876)	(10,068,495)	(10,599,851)	(10,386,364)
16	Cost of Removal / Loss	283		(542,511)	(548,223)	(545,367)	(548,798)	(548,511)	(548,798)	(548,798)	(548,798)	(548,798)
17	Contributions in Aid of Construction	190		3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337
18	Customer Advances	190		18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167
19	Alternative Minimum Tax	190		218,082	167,266	192,674	221,249	194,258	221,249	221,249	221,249	221,249
20	Miscellaneous	283		(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)
21	FASB 109 ITC	190		235,509	203,863	219,686	172,218	188,041	140,573	156,396	108,928	124,751
22	FASB 109 Rate Change	190		584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207
23	FASB 109 Flow Through	190		(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25	Tax effect Deferred SIT			-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	1997 FIT Return Adjustment			-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27	Rev. - Excess Capacity at WBS			-	-	-	134,766	67,383	134,766	134,766	134,766	134,766
28	Rounding			(5)	(14)	(10)	(8)	(11)	(8)	(8)	(9)	(9)
29												
30	Total Deferred Income Taxes			\$ (6,033,556)	\$ (6,759,698)	\$ (6,396,627)	\$ (7,219,388)	\$ (6,989,543)	\$ (7,532,441)	\$ (7,375,915)	\$ (7,962,444)	\$ (7,747,443)

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Accumulated Deferred Income Taxes - Federal

Debit / (Credit)		CIWC & ICC	Description of Event	DFIT as of	DFIT as of	DFIT Ave.	DFIT as of	DFIT Ave.	Projected	Proj. DFIT Ave.	Projected	Proj. DFIT Ave.
Line	Components (A)	Account # (B)	(C)	12/31/97 (D)	12/31/98 (E)	1998 (F)	12/31/99 (G)	12/31/99 (H)	12/31/00 (I)	12/31/00 (J)	12/31/01 (K)	12/31/01 (L)
1	Allowance for Doubtful Accounts	283	See Column A	\$ 7,286	\$ 22,163	\$ 14,725	\$ (29,025)	\$ (3,431)	\$ (29,025)	\$ (29,025)	\$ (29,025)	\$ (29,025)
2												
3	Oak Run Negative Excess Depreciation	282		(18,133)	(17,515)	(17,824)	(16,899)	(17,207)	(16,284)	(16,592)	(15,669)	(15,977)
4	Overheads and Other	283		(881,244)	(1,129,767)	(1,005,506)	(1,356,059)	(1,242,913)	(1,089,588)	(1,222,824)	(1,021,718)	(1,055,653)
5	Depreciation-Plant Held for Future Use	283		(26,735)	(29,371)	(28,053)	(29,371)	(29,371)	(32,007)	(30,689)	(34,644)	(33,326)
6	Bourbonnais Gain	283		(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)
7	Alternative Minimum Tax	190		164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	Deferred State Income Tax	190		35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	Tank Painting @ 46% FIT	283		(25,321)	(19,198)	(22,260)	(12,718)	(15,958)	(6,238)	(9,478)	-	(3,119)
10	Pension	190		8,778	3,578	6,178	8,231	5,905	12,884	10,557	17,537	15,210
11	Tank Painting @ 34%	283		(4,977)	11,745	3,384	33,053	22,399	-148,487	(57,717)	-157,176	(152,831)
12	Rate Case Amortization	190		56,255	184,506	120,381	330,233	257,370	185,017	257,625	143,055	164,036
13	Software Development	283		(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)
14	Post-retirement Benefits	190		45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219
15	Excess Tax Depreciation	282		(7,317,290)	(7,784,269)	(7,550,780)	(8,221,219)	(8,002,744)	(8,396,612)	(8,308,916)	(8,746,302)	(8,571,457)
16	Cost of Removal / Loss	283		(457,113)	(461,829)	(459,471)	(462,306)	(462,068)	(462,306)	(462,306)	(462,306)	(462,306)
17	Contributions in Aid of Construction	190		2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438
18	Customer Advances	190		15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125
19	Alternative Minimum Tax	190		218,082	167,266	192,674	224,449	194,258	221,249	221,249	221,249	221,249
20	Miscellaneous	283		(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)
21	FASB 109 ITC	190		211,009	182,988	197,299	154,368	168,678	125,748	140,058	97,128	111,438
22	FASB 109 Rate Change - Combined in '99	190		648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184
23	FASB 109 Flow Through	190		(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)
24				-	-	-	-	-	-	-	-	-
25	Tax effect Deferred SIT	190		-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	1997 FIT Return Adjustment	283		-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27	Rev. - Excess Capacity at WBS						113,832	58,916	113,832	113,832	113,832	113,832
28	Rounding			(5)	(12)	(9)	(9)	(11)	(9)	(9)	(9)	(9)
29												
30	Total Deferred Income Taxes			\$ (4,809,123)	\$ (5,412,428)	\$ (5,110,776)	\$ (5,777,911)	\$ (5,595,170)	\$ (6,033,097)	\$ (5,905,504)	\$ (6,385,319)	\$ (6,209,208)

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Accumulated Deferred Income Taxes - State

Debit / (Credit)		CIWC & ICC										
Line	Components	Account #	Description of Event	DSIT as of 12/31/97	DSIT as of 12/31/98	DSIT Ave. 1998	DSIT as of 12/31/99	DSIT Ave. 12/31/99	Projected 12/31/00	Proj. DSIT Ave. 12/31/00	Projected 12/31/01	Proj. DSIT Ave. 12/31/01
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Bad Debt Reserve - 7.18%	283	See Column A	\$ 2,739	\$ 5,881	\$ 4,310	\$ (4,620)	\$ 631	\$ (4,620)	\$ (4,620)	\$ (4,620)	\$ (4,620)
2	Bad Debt Reserve - 6.40%	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		-	-	-	-	-	-	-	-	-
4	Overheads and Other	283		(191,475)	(244,031)	(217,753)	(290,453)	(267,242)	(246,201)	(268,327)	(233,832)	(240,017)
5	Depreciation-Plant Held for Future Use	283		(1,974)	(2,531)	(2,253)	(2,531)	(2,531)	(3,088)	(2,810)	(3,644)	(3,366)
6	Bourbonnais Gain	282		(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)
7	Alternative Minimum Tax	283		-	-	-	-	-	-	-	-	-
8	Deferred State Income Tax	283		-	-	-	-	-	-	-	-	-
9	Tank Painting @ 6.40%	283		(2,883)	(1,973)	(2,428)	(1,063)	(1,518)	(153)	(608)	-	(77)
10	Pension	190		3,815	2,717	3,266	3,672	3,195	4,627	4,149	5,581	5,104
11	Tank Painting @ 7.18%	283		572	4,103	2,338	8,474	6,289	-28,768	(10,147)	-30,550	(29,659)
12	Rate Case Amortization	190		20,484	47,568	34,026	77,463	62,516	47,673	62,568	39,065	43,369
13	Software Development	283		(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)
14	Post-retirement Benefits	190		10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288
15	Excess Tax Depreciation	282		(1,554,642)	(1,653,257)	(1,603,950)	(1,742,894)	(1,698,076)	(1,776,284)	(1,759,579)	(1,853,549)	(1,814,907)
16	Cost of Removal / Loss	283		(85,398)	(86,394)	(85,896)	(86,492)	(86,443)	(86,482)	(86,492)	(86,492)	(86,492)
17	Contributions in Aid of Construction	190		685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899
18	Customer Advances	190		3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042
19	Alternative Minimum Tax	190		-	-	-	-	-	-	-	-	-
20	Miscellaneous	283		(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)
21	FASB 109 ITC	190		23,900	20,875	22,388	17,850	19,363	14,825	16,338	11,800	13,313
22	FASB 109 Rate Change - combined in '99	190		(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)
23	FASB 109 Flow Through	190		(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25				-	-	-	-	-	-	-	-	-
26				-	-	-	-	-	-	-	-	-
27	Rev. - Excess Capacity at WBS			-	-	-	20,934	10,467	20,934	20,934	20,934	20,934
28	Rounding			-	(2)	(1)	1	(1)	1	1	1	1
29				-	-	-	-	-	-	-	-	-
30	Total Deferred Income Taxes			\$ (1,224,433)	\$ (1,347,270)	\$ (1,285,852)	\$ (1,441,477)	\$ (1,394,374)	\$ (1,499,344)	\$ (1,470,411)	\$ (1,577,124)	\$ (1,538,234)

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Accumulated Deferred Income Taxes - Vermilion Allocation

Debit / (Credit)	Components	CIWC & ICC Account #	Description of Event	TOTAL ADIT as of 12/31/99	Vermilion ADIT as of 12/31/99 (D x E)	TOTAL Proj. ADIT as of 12/31/00	Vermilion Proj. ADIT as of 12/31/00 (D x G)	TOTAL Proj. ADIT as of 12/31/01	Vermilion Proj. ADIT as of 12/31/01 (D x I)	Vermilion Proj. Ave. Future Test Year 2001 (H + J)/2
Line	(A)	(B)	(C) (D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Rate Base Items Only			See Column A							
			Allocator Allocation %							
1	Overheads and Other	283	Plant 37.28%	(1,646,512)	\$ (613,764)	\$ (1,335,789)	(\$497,937)	\$ (1,255,550)	(\$468,027)	\$ (482,982)
2	Tank Painting @ 46% FIT, 6.40% SIT	283	Expense 60.17%	(13,781)	(8,292)	(6,391)	(3,846)	-	0	(1,923)
3	Pension	190	Expense 33.81%	11,903	4,025	17,510	5,921	23,118	7,817	6,869
4	Tank Painting @ 34% FIT, 7.18% SIT	283	Expense 60.17%	41,527	24,988	(177,254)	(106,659)	(187,726)	(112,960)	(109,809)
5	Excess Tax Depreciation	282	Plant 37.28%	(9,964,113)	(3,714,287)	(10,172,876)	(3,792,106)	(10,599,851)	(3,951,268)	(3,871,687)
6	Alternative Minimum Tax	190	Plant 37.28%	385,496	143,700	385,496	143,700	385,496	143,700	143,700
7	Cost of Removal / Loss	283	Plant 37.28%	(548,798)	(204,573)	(548,798)	(204,573)	(548,798)	(204,573)	(204,573)
8	Contributions in Aid of Construction	190	Plant 37.28%	3,637,337	1,355,877	3,637,337	1,355,877	3,637,337	1,355,877	1,355,877
9	Customer Advances	190	Plant 37.28%	18,167	6,772	18,167	6,772	18,167	6,772	6,772
10										
11										
12										
13										
14	Total Deferred Income Taxes			\$ (8,078,774)	\$ (3,005,555)	\$ (8,182,598)	\$ (3,092,852)	\$ (8,527,807)	\$ (3,222,662)	\$ (3,157,757)

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Detailed Listing of Balance Sheet Assets and Liabilities - Federal

- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -												
Line	Components (A)	CIWC & ICC Account # (B)	Balance 12/31/97 (C)	Balance 12/31/98 (D)	Average 1998 (E)	Balance 12/31/99 (F)	Average 1999 (G)	Proj. Balance 12/31/00 (H)	Average 2000 (I)	Proj. Balance 12/31/01 (J)	Average 2001 (K)	Rate Base Item (L)
1	Allowance for Doubtful Accounts	143	\$23,509	\$67,265	\$45,387	-\$78,987	-\$5,861	-\$78,987	-\$78,987	-\$78,987	-\$78,987	
2	Oak Run Negative Excess Depreciation	282	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	
3	Overheads and Other	283	-2,669,932	-3,400,881	-3,035,407	-4,047,429	-3,724,155	-3,286,084	-3,666,757	-3,092,169	-3,189,127	X
4	Depreciation-Plant Held for Future Use	283	-76,891	-84,445	-80,568	-84,445	-84,445	-92,199	-88,322	-99,953	-96,076	
5	Bourbonnais Gain	282	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	
6	Tank Painting @ 46% FIT	186	-45,035	-30,814	-37,925	-16,593	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	31,282	15,989	23,636	29,283	22,636	42,577	35,930	55,871	49,224	X
8	Tank Painting @ 34%	186	-18,634	30,548	5,957	91,429	60,989	-455,698	-182,135	-485,268	-470,483	X
9	Rate Case Amortization	186	150,535	527,745	339,140	944,109	735,927	529,207	736,658	409,315	469,261	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-20,985,275	-22,358,743	-21,672,009	-23,607,172	-22,982,958	-24,108,295	-23,857,733	-25,107,409	-24,607,852	X
13	Cost of Removal / Loss	283	-1,262,158	-1,276,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	
17												
18	Total Gross Timing Differences:		<u>-\$16,454,032</u>	<u>-\$18,110,997</u>	<u>-\$17,282,515</u>	<u>-\$19,648,828</u>	<u>-\$18,879,913</u>	<u>-\$20,330,874</u>	<u>-\$19,989,851</u>	<u>-\$21,277,623</u>	<u>-\$20,804,249</u>	

* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS

Detailed Listing of Balance Sheet Assets and Liabilities - State

- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -												
Line	Components (A)	CIVC & ICC Account #	Balance 12/31/97	Balance 12/31/98	Average 1998	Balance 12/31/99	Average 1999	Proj. Balance 12/31/00	Average 2000	Proj. Balance 12/31/01	Average 2001	Rate Base Item *
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Allowance for Doubtful Accounts	143	\$63,681	\$107,437	\$85,559	-\$38,815	\$34,311	-\$38,815	-\$38,815	-\$38,815	-\$38,815	
2	Oak Run Negative Excess Depreciation	282	0	0	0	0	0	0	0	0	0	
3	Overheads and Other	283	-1,911,000	-2,642,978	-2,276,989	-3,289,526	-2,966,252	-2,673,206	-2,981,366	-2,500,931	-2,587,069	X
4	Depreciation-Plant Held for Future Use	283	-25,974	-33,728	-29,851	-33,728	-33,728	-41,482	-37,605	-49,236	-45,359	
5	Bourbonnais Gain	282	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	
6	Tank Painting @ 6.40%	186	-45,035	-30,814	-37,925	-16,593	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	53,134	37,841	45,488	51,135	44,488	64,429	57,782	77,723	71,076	X
8	Tank Painting @ 7.18%	186	-176,478	-127,296	-151,887	-66,415	-96,856	-613,542	-339,979	-643,113	-628,328	X
9	Rate Case Amortization	186	-242,377	134,833	-53,772	551,197	343,015	136,295	343,746	16,403	76,349	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-22,203,484	-23,576,952	-22,890,218	-24,825,381	-24,201,167	-25,290,144	-25,057,763	-26,366,537	-25,828,341	X
13	Cost of Removal / Loss	283	-1,262,158	-1,276,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		0	0	0	0	0	0	0	0	0	
17												
18	Total Gross Timing Differences:		<u>-\$16,641,876</u>	<u>-\$18,299,870</u>	<u>-\$17,470,873</u>	<u>-\$19,837,701</u>	<u>-\$19,068,786</u>	<u>-\$20,628,412</u>	<u>-\$20,233,057</u>	<u>-\$21,674,081</u>	<u>-\$21,151,247</u>	

* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS

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F. Simpson

Proposed Test Year Period: Future
Period Reported: 2001

Analysis of Investment Tax Credits

Line	Year ITC Generated (A)	Original Amt. of ITC (B)	ITC Recaptures (C)	Test Year Amortization (D)	Total Amort. to 1/1/2001 (E)	Unamortized Beginning Balance (F)	Unamortized Ending Balance (G)	Test Year Ave. Balance (H)
1	1970 & Prior	\$73,941	\$0	\$2,108	\$60,393	\$13,548	\$11,440	\$12,494
2								
3	1971	5,330		151	3,443	1,887	1,736	1,812
4	1972	25,350		724	15,793	9,557	8,833	9,195
5	1973	9,224		264	5,546	3,678	3,414	3,546
6	1974	13,861		397	8,071	5,790	5,392	5,591
7	1975	51,481		1,474	28,985	22,496	21,022	21,759
8	1976	28,273		810	15,319	12,954	12,143	12,549
9	1977	88,758		2,545	46,347	42,411	39,866	41,139
10	1978	54,746		1,567	27,516	27,230	25,662	26,446
11	1979	34,908		995	16,945	17,963	16,967	17,465
12	1980	45,500		1,305	21,045	24,455	23,150	23,803
13	1981	44,000		1,255	19,591	24,409	23,154	23,782
14	1982	165,000		4,729	69,694	95,306	90,577	92,942
15	1983	28,088		803	11,349	16,739	15,936	16,338
16	1984	77,642		2,224	29,713	47,929	45,705	46,817
17	1985	54,390		1,559	19,707	34,683	33,124	33,904
18	1986	13,935		420	4,279	9,656	9,236	9,446
19	1987	2,775		82	832	1,943	1,861	1,902
20	1988	2,109		60	634	1,475	1,414	1,445
21	1989							
22	1990							
23								
24	Sub-total	745,370	-	21,364	344,809	400,561	379,192	389,877
25								
26	TOTAL	\$819,311	\$0	\$23,472	\$405,202	\$414,109	\$390,632	\$402,371

(A) Per ITC schedules in tax package w/p's - 1988

(B) Amortizations per 5/12/89 Jim Maurer memo

(C) Increased 1988 amortizations per Jim Maurer's memo to reflect increase in depreciation composite rate.

(E) Unamortized balances per Jim Maurer memo 5/12/89

(F) Twelve years of amortizations at a blended rate between column C and column B.

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 D. Leppert

Period Reported: 1998 - 2001
 Prior Year (1999) 12 Mo. Actual

Deferred Charges

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/98 (E)	Balance at 12/31/98 (F)
1	Tank Painting	Various			\$110,154	\$204,893
2	Cylinder Deposits				<u>11,255</u>	<u>11,255</u>
3					\$121,409	\$216,148
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15		Balance at	Balance at	Balance at	Average	Amortization
16		12/31/99	12/31/00	12/31/01	Balance in	Expense
17		(G)	(H)	(I)	Rate Base	(K)
18	Tank Painting	\$175,539	\$672,618	\$590,213	\$631,416	\$82,405
19	Cylinder Deposits	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
20		\$183,039	\$680,118	\$597,713	\$638,916	\$82,405

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D. Leppert

Period Reported: 2001

Property Held for Future Use Included in Rate Base

[illegible]

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Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Analysis of Activity in Property Held for Future Use

<u>Line</u>	Description and Location of Property <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	2000 <u>(D)</u>	2001 <u>(E)</u>
1	None				

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Person Responsible:

D. Leppert

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Customer Deposits

<u>Line</u>	<u>Month</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	January	\$0	\$0	\$55	\$55
2					
3	February	0	0	55	55
4					
5	March	0	0	55	55
6					
7	April	0	55	55	55
8					
9	May	0	55	55	55
10					
11	June	0	55	55	55
12					
13	July	0	55	55	55
14					
15	August	0	55	55	55
16					
17	September	0	55	55	55
18					
19	October	0	55	55	55
20					
21	November	0	55	55	55
22					
23	December	\$0	\$55	\$55	\$55
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A

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D. Leppert

Budget Payment Plan Balances

<u>Line</u>	<u>Month</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>Projected</u> <u>2000</u> <u>(D)</u>	<u>Projected</u> <u>2001</u> <u>(E)</u>
1	January	\$0	\$0	\$0	\$0
2					
3	February	0	0	0	0
4					
5	March	0	0	0	0
6					
7	April	0	0	0	0
8					
9	May	0	0	0	0
10					
11	June	0	0	0	0
12					
13	July	0	0	0	0
14					
15	August	0	0	0	0
16					
17	September	0	0	0	0
18					
19	October	0	0	0	0
20					
21	November	0	0	0	0
22					
23	December	0	0	0	0
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A

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Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Customer Advances:</u>		Advances at	2000	2000	2000	Projected	2001	2001	2001	Projected	Ave. Future
Advance Activity Description / Date		12/31/99	Additions	Refunds	Transfers	Advances at	Additions	Refunds	Transfers	Advances at	Test Year
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	1998 change - net	-\$72,668				-\$72,668				-\$72,668	-\$72,668
2		0				0				0	0
3	1999 change - net	44,734				44,734				44,734	44,734
4		0				0				0	0
5	2000 change - net	0	0	-5,853		-5,853				-5,853	-5,853
6		0				0				0	0
7	2001 change - net	0				0	0	-5,852		-5,852	-2,926
8		0				0				0	0
9		0				0				0	0
10		0				0				0	0
11		0				0				0	0
12		0				0				0	0
13		0				0				0	0
14		0				0				0	0
15		0				0				0	0
16		0				0				0	0
17		0				0				0	0
18		0				0				0	0
19		0				0				0	0
20		0				0				0	0
21		0				0				0	0
22		0				0				0	0
23		0				0				0	0
24		0				0				0	0
25		0				0				0	0
26		0				0				0	0
27		0				0				0	0
28		0				0				0	0
29		0				0				0	0
30		0				0				0	0
31		0				0				0	0
32		0				0				0	0
33		0				0				0	0
34	12/31/97 Balance	<u>788,383</u>				<u>788,383</u>				<u>788,383</u>	<u>788,383</u>
35	Total Customer Advances	\$760,449	\$0	-\$5,853	\$0	\$754,596	\$0	-\$5,852	\$0	\$748,744	\$751,670

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Person Responsible: D. Leppert

Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

Customer Advances:										
Line	Advance Activity Description / Date (A)	Advances at 12/31/97 (B)	1998 Additions (C)	1998 Refunds (D)	1998 Transfers (E)	Advances at 12/31/98 (F)	1999 Additions (G)	1999 Refunds (H)	1999 Transfers (I)	Advances at 12/31/99 (J)
1	1998 change - net		-\$72,668			-\$72,668				-\$72,668
2						0				0
3	1999 change - net					0	44,734			44,734
4						0				0
5						0				0
6						0				0
7						0				0
8						0				0
9						0				0
10						0				0
11						0				0
12						0				0
13						0				0
14						0				0
15						0				0
16						0				0
17						0				0
18						0				0
19						0				0
20						0				0
21						0				0
22						0				0
23						0				0
24						0				0
25						0				0
26						0				0
27						0				0
28						0				0
29						0				0
30						0				0
31						0				0
32						0				0
33						0				0
34	12/31/97 Balance	788,383				788,383				788,383
35	Total Customer Advances	\$788,383	-\$72,668	\$0	\$0	\$715,715	\$44,734	\$0	\$0	\$760,449

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Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Contributions in Aid of Construction:</u>						<u>Projected</u>				<u>Projected</u>		
	Advance Activity Description / Date	CIAC at	2000	2000	2000	CIAC at	2001	2001	2001	CIAC at	Ave. Future	
Line	(A)	12/31/99	Additions	Other	Transfers	12/31/00	Additions	Other	Transfers	12/31/01	Test Year	
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1	1998 change - net	\$97,672			\$0	\$97,672			\$0	\$97,672	\$97,672	
2		0			0	0			0	0	0	
3	1999 change - net	25,147			0	25,147			0	25,147	25,147	
4		0			0	0			0	0	0	
5	2000 change - net	0	0		0	0			0	0	0	
6		0			0	0			0	0	0	
7	2001 change - net	0			0	0	0		0	0	0	
8		0			0	0			0	0	0	
9		0			0	0			0	0	0	
10		0			0	0			0	0	0	
11		0			0	0			0	0	0	
12		0			0	0			0	0	0	
13		0			0	0			0	0	0	
14		0			0	0			0	0	0	
15		0			0	0			0	0	0	
16		0			0	0			0	0	0	
17		0			0	0			0	0	0	
18		0			0	0			0	0	0	
19		0			0	0			0	0	0	
20		0			0	0			0	0	0	
21		0			0	0			0	0	0	
22		0			0	0			0	0	0	
23		0			0	0			0	0	0	
24		0			0	0			0	0	0	
25		0			0	0			0	0	0	
26		0			0	0			0	0	0	
27		0			0	0			0	0	0	
28		0			0	0			0	0	0	
29	12/31/97 Balance	<u>3,064,069</u>				<u>3,064,069</u>				<u>3,064,069</u>	<u>3,064,069</u>	
30	Total Contributions in Aid:	\$3,186,888	\$0	\$0	\$0	\$3,186,888	\$0	\$0	\$0	\$3,186,888	\$3,186,888	
31												
32												
33				2000				2001				
34		<u>12/31/99</u>		<u>Amortization</u>		<u>12/31/00</u>		<u>Amortization</u>		<u>12/31/01</u>	<u>Ave. Test Year</u>	
35	Amortization of CIAC	\$955,974		\$71,245		\$1,027,219		\$71,245		\$1,098,464	\$1,062,842	

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Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

Contributions in Aid of Construction:

Line	Advance Activity Description / Date (A)	CIAC at 12/31/97 (B)	1998 Additions (C)	1998 Other (D)	1998 Transfers (E)	CIAC at 12/31/98 (F)	1999 Additions (G)	1999 Other (H)	1999 Transfers (I)	CIAC at 12/31/99 (J)
1	1998 change - net		\$97,672		\$0	\$97,672				\$97,672
2					0	0				0
3	1999 change - net				0	0	25,147			25,147
4					0	0				0
5					0	0				0
6					0	0				0
7					0	0				0
8					0	0				0
9					0	0				0
10					0	0				0
11					0	0				0
12					0	0				0
13					0	0				0
14					0	0				0
15					0	0				0
16					0	0				0
17					0	0				0
18					0	0				0
19					0	0				0
20					0	0				0
21					0	0				0
22					0	0				0
23					0	0				0
24					0	0				0
25					0	0				0
26					0	0				0
27					0	0				0
28					0	0				0
29	12/31/97 Balance	3,064,069				3,064,069				3,064,069
30	Total Contributions in Aid:	\$3,064,069	\$97,672	\$0	\$0	\$3,161,741	\$25,147	\$0	\$0	\$3,186,888
31										
32										
33										
34	Amortization of CIAC	12/31/97 \$815,422		1998 Amortization \$69,588		12/31/98 \$885,010		1999 Amortization \$70,964		12/31/99 \$955,974

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2000 & 2001

Schedule

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Person Responsible:

F. Simpson

FAS 87 - Pension

<u>Line</u>	<u>(A)</u>	2000 <u>(B)</u>	2001 <u>(C)</u>	Ave. 2001 <u>(D)</u>
1	CIWC Projected Reserve	\$320,794	\$334,088	
2				
3				
4				
5	<u>Expense:</u>			
6				
7	Vermilion Water -	<u>4,487</u>	<u>4,504</u>	
8	CIWC Total -	13,294	13,294	
9				
10				
11				
12	Vermilion Water % (Line 7/8):	33.75%	33.88%	
13				
14				
15				
16				
17				
18	Vermilion Water Amount (Line 1 X 12):	<u>\$108,280</u>	<u>\$113,192</u>	<u>\$110,736</u>

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
Rate Case Docket No. 00-

Schedule C - 1
Page 1 of 1
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 2001

Jurisdictional Operating Income Summary

Line	Description (A)	Unadjusted Total Balance at Present Rates (B)	Unadj. Jurisdictional Balance at Present Rates (C)	Adjustments (D)	Test Year Present Rates (E)	Rate Increase and Related Adjustments (F)	Pro Forma Balance at Proposed Rates (G)
1	Operating Revenue	\$24,190,838	\$8,989,385	\$0	\$8,989,385	\$1,955,362	\$10,944,747
2							
3	Operation and Maintenance Expense	11,553,929	3,824,653	-6,483	3,818,170	18,218	3,836,389
4	Depreciation	3,752,305	1,436,107	71,719	1,507,826		1,507,826
5	Amortization of Utility Plant Acq. Adjust.	5,410	0	0	0		0
6	Amortization - Transaction Costs	0	0	0	0		0
7	Taxes Other Than Income	1,555,325	634,006	0	634,006		634,006
8	Income Taxes:						
9	Federal	1,308,866	537,607	-51,361	486,246	629,320	1,115,565
10	State	289,481	118,891	-11,425	107,466	139,087	246,553
11	Amortization of I. T. C.	-49,968	-24,554	0	-24,554		-24,554
12	Total Operating Expenses	18,415,348	6,526,710	2,450	6,529,160	786,625	7,315,785
13							
14	Utility Operating Income	\$5,775,490	\$2,462,675	-\$2,450	\$2,460,225	\$1,168,737	\$3,628,961
15							
16	Rate Base	\$81,836,688	\$37,226,429	-\$34,710	\$37,191,719	\$0	\$37,191,719
17							
18	Rate of Return	7.06%	6.62%		6.61%		9.76%

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
Rate Case Docket No. 00-

Schedule C - 2
Page 1 of 1
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: Average 2001

Summary of Utility Proposed Adjustments to Operating Income

Line	Account Number	Operating Income Statement Category	Adjustments (C-1, Col. D)	Rate Increase and Related Adjustments (C-1, Col. F)	Total Utility Proposed Adjustments	Associated Income Taxes		Net Operating Income	Supporting Schedule
						State	Federal		
1	460-474	Operating Revenues	\$0	\$1,955,362	\$1,955,362	-\$140,395	-\$635,238	\$1,179,728	C - 2.1
2									
3	601	Salaries & Wages, Employees	0		0	0	0	0	
4	603	Salaries & Wages, Officers	0		0	0	0	0	
5	604	Employee Pensions & Benefits	0		0	0	0	0	
6	615 & 616	Purchased Power & Fuel for Power Prod.	0		0	0	0	0	
7	618	Chemicals	0		0	0	0	0	
8	620	Materials & Supplies	0		0	0	0	0	
9	631	Contractual Services - Engineering	0		0	0	0	0	
10	632	Contractual Services - Accounting	0		0	0	0	0	
11	633	Contractual Services - Legal	0		0	0	0	0	
12	634	Contractual Services - Management	0		0	0	0	0	
13	635	Contractual Services - Other	0		0	0	0	0	
14	641 - 642	Lease Expense	0		0	0	0	0	
15	650	Transportation Expense	0		0	0	0	0	
16	656 - 659	Insurance Expense	0		0	0	0	0	
17	667	Regulatory Commission Exp. Amortization	-6,483		-6,483	465	2,106	3,911	C - 2.2
18	670	Bad Debt Expense	0	18,218	18,218	-1,308	-5,919	-10,992	C - 2.3
19	675	Miscellaneous Expense	0		0	0	0	0	
20		SUB-TOTAL O&M	-6,483	18,218	11,736	-843	-3,813	-7,080	
21	403	Depreciation	71,719		71,719	-5,149	-23,300	-43,271	C - 2.4
24	408	Taxes Other Than Income	0		0	0	0	0	
25		TOTAL EXPENSES (Excluding Income Tax)	65,237	18,218	83,455	-5,992	-27,112	-50,351	
26									
27	409 - 411	Income Taxes - Federal	-51,361	629,320	577,958		-608,126	30,168	C - 2.5
28	409 - 411	State	-11,425	139,087	127,662	-134,403		6,741	C - 2.5
29									
31		Net Operating income	-\$2,450	\$1,168,737	\$1,166,286	\$0	\$0	\$1,166,286	

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

C - 2.1

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D. Leppert

Proposed Test Year Period: Future

Detailed Adjustments to Operating Income**Operating Revenues**

Line	Description (A)	Pro Forma Present Revenue (B)	Proposed Adjustments (C)	Proposed Revenue (D)
1	Metered Residential	\$4,941,141	\$1,074,792	\$6,015,933
2				
3	Metered Commercial	1,714,337	372,901	2,087,238
4				
5	Metered Industrial	1,179,804	256,630	1,436,434
6				
7	Public Authorities	0	0	0
8				
9	Sales to Other Utilities	<u>426,586</u>	<u>92,791</u>	<u>519,377</u>
10	Sub-total - Tariff Revenues	\$8,261,868	\$1,797,113	\$10,058,981
11				
12	Public Fire Protection	569,440	123,864	693,304
13	Private Fire Protection	86,422	18,798	105,220
14				
15	Other Revenue	71,655	15,586	87,241
16				
17	Unlocated	0	0	0
18				
19	TOTAL	\$8,989,385	\$1,955,362	\$10,944,747

CONSUMERS ILLINOIS WATER COMPANYVermilion Water Division
Rate Case Docket No. 00-

Period Reported: 2001

Schedule C - 2.2
Page 1 of 1
Person Responsible: F. Simpson**Detailed Adjustments to Operating Income**Line

1	<u>Regulatory Commission Expense Amortization</u>	
2		
3	An adjustment is made to reflect a three-year amortization of rate case expense. The amount	
4	shown below represents costs allocated to the Vermilion Water Division (see also Schedules C - 10 & C- 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$39,584
10		
11	Outside Legal Services	28,799
12		
13	Other Expenses	<u>65,271</u>
14		
15	Sub-total	\$133,654
16		
17	Amortization of Prior Rate Case Expense	
18	from Docket No. 97-0351 & 99-0288	44,379
19		
20	Total Rate Case Cost to be Amortized	178,033
21		
22		
23	Amortization Period (3 Years)	<u>3</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$59,344
27		
28		
29	Forecast	<u>65,827</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>-\$6,483</u> (WP-C1, line 17)

CONSUMERS ILLINOIS WATER COMPANYVermilion Water Division
Rate Case Docket No. 00-

Period Reported: 2001

Schedule

C - 2.3

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Person Responsible:

D. Leppert

Detailed Adjustments to Operating IncomeLine**Bad Debt Expense**

2

3

Bad debt expense is adjusted based upon pro forma revenues at present and proposed rates.

4

5

6

Adjustment at Present Rates:

7

8

9

Unadjusted Jurisdictional Balance at Present Rates \$8,989,385

10

Pro Forma Revenues at Present Rates \$8,989,385

11

Percentage Increase 0.00%

12

13

14

Unadjusted Jurisdictional Bad Debt Expense at Present Rates \$83,755

15

% Metered Revenue Increase from Above 0.00%

16

Pro Forma Bad Debt Expense at Present Rates \$83,755

17

Unadjusted Jurisdictional Bad Debt Expense at Present Rates \$83,755

18

Pro Forma Present Adjustment \$0 (WP-C1, line 18)

19

20

21

Adjustment at Proposed Rates:

22

23

24

Pro Forma Revenue at Present Rates \$8,989,385

25

Pro Forma Revenue at Proposed Rates \$10,944,747

26

Percentage Increase 21.75%

27

28

29

Pro Forma Bad Debt Expense at Present Rates \$83,755

30

% Revenue Increase from Above 21.75%

31

Pro Forma Bad Debt Expense at Proposed Rates \$101,973

32

Pro Forma Bad Debt Expense at Present Rates 83,755

33

34

35

Pro Forma Proposed Adjustment **\$18,218** (WP-C1, line 18)

Period Reported: 2001

Detailed Adjustments to Operating Income

Line

1	Depreciation Expense								
2									
3	Depreciation expense is adjusted for retirements and proposed adoption of Kankakee Division depreciation rates.								
4									
5									
6			Unadjusted		Adjusted		Unadjusted		
7	Account		Depreciable	Less	Depreciable	Proposed	Test Year	Test Year	Depreciation
8	Number	Account Description	Plant	Retirements	Plant	Accrual	Depreciation	Depreciation	Expense
9			Investment	B-4	Investment	Rate	Expense	Expense	Adjustment
10			C-12 p1		(C - D)		(E X F)	C-12 p1	(G - H)
11	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
12	Source of Supply Plant								
13	304	Structures and Improvements	\$133,242	\$0	\$133,242	4.17%	\$5,556	\$2,785	\$2,771
14	305	Collecting & Impounding Reservoirs	1,377,899	0	1,377,899	1.50%	20,668	20,598	70
15	306	Lake, River and Other Intakes	734,325	0	734,325	1.47%	10,795	15,497	-4,702
16	307	Wells and Springs	162,783	0	162,783	1.67%	2,718	5,047	-2,329
17	309	Supply Mains	249,416	0	249,416	1.89%	4,714	4,091	623
18									
19									
20	Pumping Plant								
21	304	Structures and Improvements	293,427	0	293,427	2.27%	6,661	6,134	527
22	310	Power Generating Equipment	201,039	0	201,039	3.33%	6,695	10,697	-4,003
23	311	Electric Pumping Equipment	1,555,308	-138,125	1,417,183	3.13%	44,358	40,601	3,757
24	Water Treatment Plant								
25	304	Structures and Improvements	11,447,715	0	11,447,715	2.78%	318,246	239,037	79,210
26	320	Water Treatment Equipment	8,049,360	-6,000	8,043,360	3.57%	287,148	284,838	2,310
27									
28	Transmission & Dist. Plant								
29	304	Structures and Improvements	269,817	0	269,817	4.17%	11,251	5,640	5,611
30	330	Dist. Reservoirs & Standpipes	1,981,800	-1,178	1,980,622	1.67%	33,076	42,814	-9,738
31	331	T & D Mains	14,352,085	-33,170	14,318,915	1.89%	270,627	248,999	21,629
32	333	Services	5,242,352	-27,324	5,215,028	3.33%	173,660	124,162	49,498
33	334	Meters	3,264,866	-283,353	2,981,513	2.21%	185,152	108,660	76,492
34	334	Meter Installations	69,128	0	69,128	4.44%	3,069	0	3,069
35	335	Hydrants	1,762,909	-12,407	1,750,502	3.95%	69,145	37,992	31,153
36	339	Other Plant & Misc. Equipment	0	0	0		0	0	0
37	General Plant								
38	304	Structures and Improvements	958,631	0	958,631	4.00%	38,345	11,016	27,329
39	344	Laboratory Equipment	111,693	0	111,693	5.00%	5,585	27,582	-21,997
40	340	Office Furniture and Equipment	920,580	-129,534	791,046	4.74%	37,496	11,652	25,844
41	340	Data Processing Equipment	367,269	-30,266	337,003	20.00%	67,401	152,918	-85,517
42	342	Stores Equipment	37,232	0	37,232	3.28%	1,221	1,944	-723
43	345	Power Equipment	139,782	0	139,782	5.00%	6,989	63,137	-56,147
44	346	Communication Equipment	124,138	0	124,138	12.50%	15,517	3,253	12,264
45	347	Miscellaneous Equipment	167,828	0	167,828	5.46%	9,163	9,167	-4
46	341	Transportation Equipment	777,776	-16,870	760,906	10.77%	81,950	112,978	-31,029
47	343	Tools, Shop and Garage Equip.	367,164	-5,519	361,645	7.31%	26,436	20,456	5,981
48									
49	Subtotal:		\$55,119,566	-\$683,746	\$54,435,820		\$1,743,644	\$1,611,692	\$131,952
50	CIAC		-3,186,888		-3,186,888	1.89%	-60,232	0	-60,232
51	Other Adjustments		0		0		0	0	0
52									
53	TOTAL:		\$51,932,678	-\$683,746	\$51,248,932		\$1,683,412	\$1,611,692	\$71,719

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
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Period Reported: 2001

Schedule

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Person Responsible:

F. Simpson

Detailed Adjustments to Operating Income

Line

1 Income Taxes

2

3

4 The adjustment to Federal and State Income Taxes reflects the changes in Unadjusted Jurisdictional
5 Balance at Present Rates to Pro Forma at Present Rates. The adjustment also reflects the changes in
6 Pro Forma at Present Rates to Pro Forma Balance at Proposed Rates.

7

8

9

	Unadjusted		Test Year		ProForma	
10	at Present	Adjustment	at Present	Adjustment	at Proposed	
11	<u>Tax Item</u>					
12						
13	Federal Income Tax	\$537,607	-\$51,361	\$486,246	\$629,320	\$1,115,565 (WP-C1, line 28)
14						
15						
16						
17						
18	State Income Tax	\$118,891	-\$11,425	\$107,466	\$139,087	\$246,553 (WP-C1, line 29)
19						
20						
21						
22	Unadjusted Present, Pro Forma Present and Proposed Calculations are reflected on C - 5.					

CONSUMERS ILLINOIS WATER COMPANY
Vermilion Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible:

C - 3
1 of 2
D. Leppert

Sales Statistics - Total Company

Proposed Test Year Period: Future
Period Reported: 1995 - 2001
Prior Year (1999) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	1995 Revenues (B)	1995 MG Sales Volume (C)	1996 Revenues (D)	1996 MG Sales Volume (E)	1997 Revenues (F)	1997 MG Sales Volume (G)	1998 Revenues (H)	1998 MG Sales Volume (I)
1	Residential	\$10,642,032	2,734.5	\$11,331,895	2,655.1	\$12,326,526	2,689.3	\$13,840,669	2,607.5
2									
3	Commercial	3,486,534	1,598.7	3,772,245	1,582.7	3,607,688	1,389.5	3,912,573	1,415.0
4									
5	Industrial	2,863,457	2,021.7	2,355,241	1,803.9	2,097,653	1,716.3	2,234,232	1,730.5
6	Public Fire Protection	908,034		968,339		1,009,462		1,056,540	
7	Private Fire Protection	143,503		132,758		131,618		145,563	
8	All Other Operating Revenue	1,351,914		1,397,042		1,529,940		981,335	
9	Sales For Resale	<u>564,519</u>	<u>187.1</u>	<u>623,041</u>	<u>271.9</u>	<u>639,447</u>	<u>458.1</u>	<u>688,145</u>	<u>464.3</u>
10									
11	Total:	\$19,959,993	6,542.0	\$20,580,561	6,313.5	\$21,342,334	6,253.1	\$22,859,057	6,217.4
12									
13									
14									

Projected - All Under Commission Jurisdiction

Line		1999 Revenues	1999 (mg) Sales Volume	2000 Revenues	2000 (mg) Sales Volume	2001 Revenues	2001 (mg) Sales Volume
17							
18							
19							
20	Residential	\$14,633,668	2,720.1	\$14,135,840	2,775.2	\$14,269,841	2,801.5
21							
22	Commercial	4,014,578	1,410.0	4,187,128	1,437.3	4,208,773	1,446.7
23							
24	Industrial	2,436,833	1,818.1	2,519,056	1,868.8	2,518,915	1,868.7
25	Public Fire Protection	1,079,224		1,079,039		1,080,218	
26	Private Fire Protection	158,488		154,427		157,170	
27	All Other Operating Revenue	1,565,997		1,884,527		1,430,137	
28	Sales For Resale	<u>671,470</u>	<u>415.0</u>	<u>525,795</u>	<u>272.0</u>	<u>525,784</u>	<u>272.0</u>
29							
30	Total:	\$24,560,258	6,363.2	\$24,485,812	6,353.3	\$24,190,838	6,388.9

Sales Statistics - Vermilion Water Division

Proposed Test Year Period: Future
Period Reported: 1995 - 2001
Prior Year (1999) 12 Mo. Actual

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	1995 Revenues (B)	1995 MG Sales Volume (C)	1996 Revenues (D)	1996 MG Sales Volume (E)	1997 Revenues (F)	1997 MG Sales Volume (G)	1998 Revenues (H)	1998 MG Sales Volume (I)
1	Residential - Metered	\$4,227,956	1,027.1	\$4,303,022	982.9	\$4,371,981	1,008.2	\$4,531,034	957.7
2									
3	Commercial - Metered	1,557,385	572.4	1,567,570	544.1	1,555,482	533.3	1,691,159	558.2
4									
5	Industrial - Metered	1,058,042	719.3	979,924	647.3	956,891	651.4	1,041,937	672.9
6	Public Fire Protection	471,682		487,279		486,044		527,493	
7	Private Fire Protection	62,577		61,051		62,918		74,949	
8	All Other Operating Revenue	93,151		66,711		82,143		85,909	
9	Sales For Resale	<u>346,062</u>	<u>181.6</u>	<u>385,134</u>	<u>186.8</u>	<u>372,621</u>	<u>180.7</u>	<u>385,363</u>	<u>171.8</u>
10									
11	Total:	\$7,816,855	2,500.4	\$7,850,691	2,361.1	\$7,888,080	2,373.6	\$8,337,844	2,360.6
12									
13									
14									

Projected - All Under Commission Jurisdiction

Line		1999 Revenues	1999 MG Sales Volume	2000 Revenues	2000 MG Sales Volume	2001 Revenues	2001 MG Sales Volume
17							
18							
19							
20	Residential - Metered	\$4,924,634	984.7	\$4,942,133	986.7	\$4,941,141	986.5
21							
22	Commercial - Metered	1,748,204	557.7	1,704,706	557.0	1,714,337	560.2
23							
24	Industrial - Metered	1,127,223	687.0	1,179,804	716.7	1,179,804	716.7
25	Public Fire Protection	565,097		568,246		569,440	
26	Private Fire Protection	89,901		86,393		86,422	
27	All Other Operating Revenue	96,016		71,592		71,655	
28	Sales For Resale	<u>412,525</u>	<u>173.1</u>	<u>426,586</u>	<u>179.8</u>	<u>426,586</u>	<u>179.8</u>
29							
30	Total:	\$8,963,600	2,402.5	\$8,979,460	2,440.2	\$8,989,385	2,443.2

CONSUMERS ILLINOIS WATER COMPANY
Vermilion Water Division
Rate Case Docket No. 00-

Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Schedule C - 4
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Person Responsible: D. Leppert

Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	1999 Total (E)	Direct PR (F)	Non-Payroll (G)	2000 Total (H)	Direct PR (I)	Non-Payroll (J)	2001 Total (K)
1	460-474	Total Operating Revenues		\$24,560,258	\$24,560,258		\$24,485,812	\$24,485,812		\$24,190,838	\$24,190,838
2	601	Salaries & Wages, Employees	3,160,892		3,160,892	3,175,899		3,175,899	3,551,363		3,551,363
3	603	Salaries & Wages, Officers	361,223		361,223	331,818		331,818	364,632		364,632
4	604	Employee Pensions & Benefits		997,427	997,427		1,013,406	1,013,406		1,071,669	1,071,669
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,190,284	1,190,284		1,193,032	1,193,032		1,202,000	1,202,000
6	618	Chemicals		587,534	587,534		558,473	558,473		596,031	596,031
7	620	Materials & Supplies		411,137	411,137		381,733	381,733		389,739	389,739
8	631	Contractual Services - Engineering		9,922	9,922		12,500	12,500		12,181	12,181
9	632	Contractual Services - Accounting		92,823	92,823		59,442	59,442		60,337	60,337
10	633	Contractual Services - Legal		135,990	135,990		147,983	147,983		150,211	150,211
11	634	Contractual Services - Management		1,435,112	1,435,112		1,331,519	1,331,519		1,351,571	1,351,571
12	635	Contractual Services - Other		1,189,888	1,189,888		1,191,374	1,191,374		1,226,632	1,226,632
13	641 - 642	Lease Expense		78,169	78,169		85,818	85,818		87,151	87,151
14	650	Transportation Expense		216,528	216,528		180,966	180,966		183,691	183,691
15	656 - 659	Insurance Expense		334,186	334,186		351,691	351,691		356,987	356,987
16	667	Regulatory Commission Exp. Amortization		416,364	416,364		395,391	395,391		319,892	319,892
17	670	Bad Debt Expense		282,651	282,651		243,728	243,728		245,519	245,519
18	675	Miscellaneous Expense		385,729	385,729		156,515	156,515		384,323	384,323
19		O & M Expenses	3,522,115	7,763,744	11,285,859	3,507,717	7,303,571	10,811,288	3,915,995	7,637,934	11,553,929
20	403	Depreciation Expenses		3,280,552	3,280,552		3,363,277	3,363,277		3,752,305	3,752,305
21	406	Amortization of Utility Plant Acquisition Adjust.		5,410	5,410		5,410	5,410		5,410	5,410
22	407	Amortization - Transaction Costs (Below Line)		0	0		0	0		0	0
23	408	Taxes Other Than Income		1,387,300	1,387,300		1,491,487	1,491,487		1,555,325	1,555,325
24		Income Taxes - Current Federal		1,788,423	1,788,423		1,726,628	1,726,628		1,308,866	1,308,866
25		Income Taxes - Current State		372,227	372,227		382,156	382,156		289,481	289,481
26		Deferred Federal Income Taxes		0	0		0	0		0	0
27		Deferred State Income Taxes		0	0		0	0		0	0
28		Provision for Deferred Income Taxes - Credit		0	0		0	0		0	0
29		Amortization of I. T. C. - Federal		-48,248	-48,248		-48,276	-48,276		-48,276	-48,276
30		Amortization of I. T. C. - State		-1,692	-1,692		-1,692	-1,692		-1,692	-1,692
31		Utility Operating Expenses	\$3,522,115	\$14,547,716	\$18,069,831	\$3,507,717	\$14,222,584	\$17,730,278	\$3,915,995	\$14,499,353	\$18,415,348
32		Utility Operating Income	-\$3,522,115	\$10,012,542	\$6,490,427	-\$3,507,717	\$10,263,251	\$6,755,534	-\$3,915,995	\$9,691,485	\$5,775,490
33		Gains (Losses) from Disposition of Utility Property (Net)		\$129,364	\$129,364		\$0	\$0		\$0	\$0
34		Total Utility Operating Income	-\$3,522,115	\$10,141,906	\$6,619,791	-\$3,507,717	\$10,263,251	\$6,755,534	-\$3,915,995	\$9,691,485	\$5,775,490
35		Other Income and Deductions:									
36		Interest and Dividend Income		64,693	64,693		29,334	29,334		25,066	25,066
37		Allowance for Funds Used During Construction		55,215	55,215		217,768	217,768		0	0
38		Non-Utility Income		408,687	408,687		82,278	82,278		83,811	83,811
39		Miscellaneous Non-Utility Expenses		-106,798	-106,798		-391,431	-391,431		-121,436	-121,436
40		Non-Operating Income Taxes		0	0		-95,046	-95,046		600	600
41		Amortization of Pre-1971 I. T. C.		0	0		0	0		0	0
42		Total Other Income and Deductions		\$421,797	\$421,797		-\$157,097	-\$157,097		-\$11,959	-\$11,959
43		Debt Expense:									
44		Interest Expense		3,099,936	3,099,936		3,216,326	3,216,326		3,308,253	3,308,253
45		Amortization of Debt Discount and Expense		91,867	91,867		83,008	83,008		81,268	81,268
46		Amortization of Premium on Debt		12,631	12,631		12,631	12,631		12,631	12,631
47		Total Debt Expense		\$3,204,434	\$3,204,434		\$3,311,965	\$3,311,965		\$3,402,152	\$3,402,152
48		NET INCOME	-\$3,522,115	\$7,359,269	\$3,837,154	-\$3,507,717	\$6,794,189	\$3,286,472	-\$3,915,995	\$6,277,374	\$2,361,379

* This exhibit includes Sewer Accounts as well.

Period Reported: 1996 - 1998

Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-Payroll (D)	1996 Total (E)	Direct PR (F)	Non-Payroll (G)	1997 Total (H)	Direct PR (I)	Non-Payroll (J)	1998 Total (K)
1	460-474	Total Operating Revenues		\$20,580,562	\$20,580,562		\$21,342,334	\$21,342,334		\$22,859,057	\$22,859,057
2	601	Salaries & Wages, Employees	2,877,585		2,877,585	2,838,556		2,838,556	3,059,713		3,059,713
3	603	Salaries & Wages, Officers	440,326		440,326	340,039		340,039	218,063		218,063
4	604	Employee Pensions & Benefits		805,075	805,075		630,592	630,592		850,007	850,007
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,246,685	1,246,685		1,265,109	1,265,109		1,190,271	1,190,271
6	618	Chemicals		636,652	636,652		581,427	581,427		568,249	568,249
7	620	Materials & Supplies		493,666	493,666		423,207	423,207		480,789	480,789
8	631	Contractual Services - Engineering								26,017	26,017
9	632	Contractual Services - Accounting		52,600	52,600		85,825	85,825		45,300	45,300
10	633	Contractual Services - Legal		74,995	74,995		192,799	192,799		77,858	77,858
11	634	Contractual Services - Management		702,969	702,969		813,859	813,859		1,331,835	1,331,835
12	635	Contractual Services - Other		854,841	854,841		801,530	801,530		745,489	745,489
13	641 - 642	Lease Expense		113,415	113,415		50,979	50,979		70,124	70,124
14	650	Transportation Expense		187,338	187,338		169,953	169,953		193,564	193,564
15	656 - 659	Insurance Expense		338,296	338,296		360,958	360,958		326,834	326,834
16	667	Regulatory Commission Exp. Amortization		263,957	263,957		366,478	366,478		377,193	377,193
17	670	Bad Debt Expense		258,568	258,568		397,047	397,047		217,809	217,809
18	675	Miscellaneous Expense		<u>984,552</u>	<u>984,552</u>		<u>890,262</u>	<u>890,262</u>		<u>882,200</u>	<u>882,200</u>
19		O & M Expenses	3,317,911	7,013,609	10,331,520	3,178,595	7,030,025	10,208,620	3,277,776	7,383,539	10,661,315
20	403	Depreciation Expenses		2,528,626	2,528,626		2,924,250	2,924,250		3,068,064	3,068,064
21	406	Amortization of Utility Plant Acquisition Adjust.		5,410	5,410		5,410	5,410		5,407	5,407
22	407	Amortization - Transaction Costs		0	0		0	0		0	0
23	408	Taxes Other Than Income		1,343,694	1,343,694		1,358,273	1,358,273		1,322,066	1,322,066
24		Income Taxes - Current		674,435	674,435		783,699	783,699		1,756,650	1,756,650
25		Deferred Federal Income Taxes		724,886	724,886		542,845	542,845		0	0
26		Deferred State Income Taxes		164,918	164,918		123,504	123,504		0	0
27		Provision for Deferred Income Taxes - Credit		-412,831	-412,831		-202,098	-202,098		0	0
28		Amortization of I. T. C.		<u>-48,477</u>	<u>-48,477</u>		<u>-48,987</u>	<u>-48,987</u>		<u>-49,942</u>	<u>-49,942</u>
29		Utility Operating Expenses	\$3,317,911	\$11,994,270	\$15,312,181	\$3,178,595	\$12,516,921	\$15,695,516	\$3,277,776	\$13,485,784	\$16,763,560
30		Utility Operating Income	-\$3,317,911	\$8,586,292	\$5,268,381	-\$3,178,595	\$8,825,413	\$5,646,818	-\$3,277,776	\$9,373,273	\$6,095,497
31		Gains (Losses) from Disposition of Utility Property (Net)		<u>35,220</u>	<u>35,220</u>		<u>354,756</u>	<u>354,756</u>		<u>-6,674</u>	<u>-6,674</u>
32		Total Utility Operating Income	-\$3,317,911	\$8,621,512	\$5,303,601	-\$3,178,595	\$9,180,169	\$6,001,574	-\$3,277,776	\$9,366,599	\$6,088,823
33		Other Income and Deductions:									
34		Interest and Dividend Income		60,589	60,589		45,256	45,256		79,469	79,469
35		Allowance for Funds Used During Construction		236,365	236,365		16,295	16,295		1,219	1,219
36		Non-Utility Income		-279,993	-279,993		116,016	116,016		84,905	84,905
37		Miscellaneous Non-Utility Expenses		-42,060	-42,060		-33,380	-33,380		-37,835	-37,835
38		Non-Operating Income Taxes									
39		Amortization of Pre-1971 I. T. C.		<u>2,085</u>	<u>2,085</u>		<u>2,085</u>	<u>2,085</u>		<u>0</u>	<u>0</u>
40		Total Other Income and Deductions	\$0	-\$23,014	-\$23,014	\$0	\$146,272	\$146,272		\$127,758	\$127,758
41		Debt Expense:									
42		Interest Expense		3,339,810	3,339,810		3,308,058	3,308,058		3,206,534	3,206,534
43		Amortization of Debt Discount and Expense		94,117	94,117		89,908	89,908		93,373	93,373
44		Amortization of Premium on Debt		<u>18,764</u>	<u>18,764</u>		<u>21,922</u>	<u>21,922</u>		<u>18,051</u>	<u>18,051</u>
45		Total Debt Expense	\$0	\$3,452,691	\$3,452,691	\$0	\$3,419,888	\$3,419,888		\$3,317,958	\$3,317,958
46		NET INCOME	-\$3,317,911	\$5,145,807	\$1,827,896	-\$3,178,595	\$5,906,553	\$2,727,958	-\$3,277,776	\$6,176,399	\$2,898,623

* This exhibit includes Sewer Accounts as well.